

State of Mississippi

AUDIT EXCEPTIONS REPORT

Fiscal Year 2012

MISSISSIPPI



Stacey E. Pickering
State Auditor

Office of the State Auditor



Office of the State Auditor

**Agency Audit Division
County Audit Division
Education Audit Division
Investigative Division
Performance Audit Division
Property Audit Division**

A legally mandated account of misappropriated or misspent public funds and the actions taken by the Office of the State Auditor for their recovery and their return to the appropriate entities in Fiscal Year 2012.

AUDIT EXCEPTIONS REPORT FISCAL YEAR 2012

**PUBLISHED IN ACCORDANCE WITH
THE REQUIREMENTS OF
SECTIONS 7-7-77, 7-7-79, 7-7-217 AND 7-7-219
MISSISSIPPI CODE ANNOTATED (1972)**

**STACEY E. PICKERING
STATE AUDITOR**

The Office of the State Auditor does not discriminate on the basis of race, religion, national origin, sex, age or disability.



**OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR**

July 31, 2012

Honorable Phil Bryant, Governor
Honorable Tate Reeves, Lieutenant Governor
Honorable Lynn Fitch, Treasurer
Honorable Philip Gunn, Speaker of the House
Honorable Terry W. Brown, President Pro Tempore of the Senate
Honorable Greg Snowden, Speaker Pro Tempore of the House
Members of the Mississippi State Legislature

Dear Ladies and Gentlemen:

As you are aware, it is my duty to report to you the specific exceptions taken by the Office of the State Auditor during Fiscal Year 2012, as required by Sections 7-7-77, 7-7-79, 7-7-217 and 7-7-219, Mississippi Code Annotated (1972). This letter is a summary of the Special Report on Audit Exceptions for Fiscal Year 2012. The full report can be accessed on the internet at <http://www.osa.state.ms.us/documents/investigative/inv2012.pdf>.

An audit "*exception*" indicates that a violation of the law or an accounting error has resulted in a misappropriation or an incorrect expenditure of public funds. As a result, the money must be repaid.

The "*exceptions*" included in this report may refer to disallowed expenditures by officials who assumed the responsibility of reimbursing the appropriate entity when an audit exception was taken by the Office of the State Auditor. To those officials who cooperated with this effort we are sincerely grateful. Both the taxpayers and this agency benefited from their willingness to assure accountability in government.

Additionally, this report includes the formal and informal demands for repayment made by the State Auditor and the cases referred by this office to the Office of the Attorney General for litigation. The report also discusses the cases that were closed by settlement, collection, litigation, or dismissal.

The County Audit Division recovered disallowed expenditures totaling **\$74,040.42**. These exceptions involved officials exceeding the fee cap and miscellaneous disallowed expenditures by chancery clerks and circuit clerks and are recorded as “paid in full and settled to the appropriate fund directly.”

The Investigative Division issued eight formal demands for \$823,903.20 and one informal demand for \$176.79, and recovered misspent or embezzled funds totaling **\$1,037,383.89**.¹

The Property Audit Division recovered funds totaling **\$18,069.39**. These incidents involved missing equipment and are recorded as “paid in full and settled to the appropriate entity.”

The total amount of funds recovered by the Office of the State Auditor for Fiscal Year ending June 30, 2012 was **\$1,129,493.70**.

The Office of the State Auditor continues to serve as a watchdog organization to ensure that tax dollars are protected, and we pledge to perform our jobs with integrity, honesty and a commitment to excellence. We continue to protect the public’s trust through evaluations of accounting practices and aggressive investigations of alleged wrongdoing. We believe the taxpayers of Mississippi deserve no less.

Serving Mississippi Together,



Stacey E. Pickering
State Auditor

SEP/ld

¹ *This amount reflects funds collected on current and previous fiscal year exceptions and current fiscal year monies paid and settled to the appropriate entities directly. Prior Fiscal Year payments are not included in these amounts.*



TABLE OF CONTENTS

Exceptions taken by the Agency Audit Division 1-4
 Exceptions Against State Agency Officials

Exceptions taken by the County Audit Division 5-8
 Exceptions Against County Officials

Exceptions taken by the Education Audit Division 9-12
 Exceptions Against Public School Officials

Exceptions taken by the Investigative Division..... 13-28
 Exceptions Against Governmental Officials

Exceptions taken by the Performance Audit Division..... 29-32
 Exceptions Against Governmental Officials

Exceptions taken by the Property Audit Division 33-38
 Exceptions Taken for Missing Property

Index by County 39-42



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**EXCEPTIONS TAKEN BY THE
AGENCY AUDIT DIVISION**



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***There were no exceptions taken by the Agency Audit Division in
Fiscal Year 2012.***



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**EXCEPTIONS TAKEN BY THE
COUNTY AUDIT DIVISION**



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**BENTON COUNTY****COUNTY OFFICIAL****Circuit Clerk, Kathy Graves**
Travel Claim**\$569.00****Status:** Paid in full and settled to the appropriate fund directly.**LEFLORE COUNTY****COUNTY OFFICIAL****Circuit Clerk, Trey Evans**
Exceeded Fee Cap**\$32,046.00****Status:** Paid in full and settled to the appropriate fund directly.**Circuit Clerk, Trey Evans**
Disallowed Expenses**\$680.00****Status:** Paid in full and settled to the appropriate fund directly.**OKTIBBEHA COUNTY****COUNTY OFFICIAL****Chancery Clerk, Monica Banks**
Exceeded Fee Cap**\$39,801.00****Status:** Paid in full and settled to the appropriate fund directly.**WAYNE COUNTY****COUNTY OFFICIALS****Chancery Clerk, Marlon West**
Disallowed Expenses**\$538.92****Status:** Paid in full and settled to the appropriate fund directly.**Circuit Clerk, Rose M. Bingham**
Disallowed Expenses**\$405.50****Status:** Paid in full and settled to the appropriate fund directly.



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EXCEPTIONS TAKEN BY THE EDUCATION AUDIT DIVISION



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***There were no exceptions taken by the Education Audit Division
in Fiscal Year 2012.***



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**EXCEPTIONS TAKEN BY THE
INVESTIGATIVE DIVISION**



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**ALCORN COUNTY****CROSSROADS ARENA & CONVENTION CENTER****Former Manager, Reggie Churchwell****\$34,678.29**

Missing Funds

Status: A written formal demand in the amount of \$34,678.29 was issued on October 20, 2011.

BOLIVAR COUNTY**MUNICIPALITY OF CLEVELAND****Former Police Officer, Floyd Pope****\$74,175.79**

Misappropriation of Funds

Status: A written formal demand in the amount of \$74,175.79 was issued on November 10, 2005 and transmitted to the Office of the Attorney General on December 12, 2005. For Fiscal Year 2012, a negotiated final payment of \$12,500.00 has been received and returned to the appropriate deserving entity.

MUNICIPALITY OF CLEVELAND**Former Police Officer, Bill Quinton****\$25,202.72**

Misappropriation of Funds

Status: A written formal demand in the amount of \$25,202.72 was issued on November 10, 2005 and transmitted to the Office of the Attorney General on December 12, 2005. For Fiscal Year 2012, a negotiated final payment of \$2,994.59 has been received and returned to the appropriate deserving entity.

CALHOUN COUNTY**COUNTY OFFICIAL****Former Clerk, Chancery Court, J.S. Moore, Jr.****\$6,998.88**

Embezzlement

Status: Jess Moore pled guilty to embezzlement and was ordered to pay restitution, resign from office and was sentenced to three years non-supervised probation. For Fiscal Year 2012, payment of \$6,998.88 has been received and returned to the appropriate deserving entity.



CLAIBORNE COUNTY**CLAIBORNE COUNTY HUMAN RESOURCE AGENCY****Former Secretary, Diann Hedrick****\$5,108.94**

Misuse of Public Funds

Status: A written formal demand in the amount of \$5,108.94 was issued on November 14, 2006 and transmitted to the Office of the Attorney General on December 14, 2006. For Fiscal Year 2012, a negotiated settlement in the amount of \$3,331.31 has been received and returned to the appropriate deserving entity.

COVINGTON COUNTY**MUNICIPALITY OF COLLINS****Former Deputy Clerk, Rachael Jones****\$4,149.00**

Embezzlement

Status: Rachael Jones pled guilty to embezzlement on January 14, 2011 and was ordered to pay restitution. She was sentenced to eight years suspended, with five years' supervised probation and three years non-supervised probation. For Fiscal Year 2012, payments totaling \$4,149.00 have been received and returned to the appropriate deserving entities.

MUNICIPALITY OF COLLINS**Former Deputy Clerk, Tracey Posey****\$4,645.74**

Grand Larceny

Status: Tracey Posey pled guilty to grand larceny and was ordered to pay restitution. She was sentenced to eight years suspended, with five years' supervised probation and three years non-supervised probation. For Fiscal Year 2012, payments totaling \$4,645.74 have been received and returned to the appropriate deserving entities.



DESOTO COUNTY**MUNICIPALITY OF SOUTHAVEN****Mayor, Greg Davis****\$170,782.28**

Misuse of Public Funds

Status: A written formal demand in the amount of \$170,782.28 was issued on November 2, 2011. A second formal demand was issued on April 20, 2012, for an additional \$11,033.38. For Fiscal Year 2012, payment in the amount of \$96,000.00 was received, leaving a balance of \$73,915.27.

FRANKLIN COUNTY**MISSISSIPPI FORESTRY COMMISSION****Forester, Ted Ratcliff****\$1,721.99**

Misuse of Public Property

Status: For Fiscal Year 2012, payment in the amount of \$1,721.99 has been received and returned to the appropriate deserving entity.

GREENE COUNTY**COUNTY OFFICIALS****Supervisor, Harold Cook****\$6,385.66**

Misuse of Public Funds

Status: A formal written demand in the amount of \$6,385.66 was issued on May 23, 2011 and transmitted to the Office of the Attorney General on June 23, 2011. For Fiscal Year 2012, payment of \$6,385.66 has been received and returned to the appropriate deserving entity.

Supervisor, J. M. Crocker**\$6,385.66**

Misuse of Public Funds

Status: A formal written demand in the amount of \$6,385.66 was issued on May 23, 2011 and transmitted to the Office of the Attorney General on June 23, 2011. For Fiscal Year 2012, payment of \$6,385.66 has been received and returned to the appropriate deserving entity.



GREENE COUNTY, cont.**COUNTY OFFICIALS, cont.****Supervisor, William Morris Hill**
Misuse of Public Funds**\$6,385.66**

Status: A formal written demand in the amount of \$6,385.66 was issued on May 23, 2011 and transmitted to the Office of the Attorney General on June 23, 2011. For Fiscal Year 2012, payment of \$6,385.66 has been received and returned to the appropriate deserving entity.

GRENADA COUNTY**COUNTY OFFICIALS****Former Deputy Tax Collector, Ann B. Parks**
Embezzlement**\$17,948.75**

Status: On January 29, 2009, Ann B. Parks pled guilty to four counts of embezzlement. Parks was sentenced to eight years, suspended, five years probation and was ordered to pay restitution in the amount of \$11,703.36. Formal written demand in the amount of \$17,948.75 was issued on February 10, 2009, and transmitted to the Office of the Attorney General on March 10, 2009. For Fiscal Year 2012, payments in the amount of \$1,100.00 were received, leaving a balance of \$4,779.60.

Supervisor, Chad Gray
Work on Private Property**\$176.79**

Status: An informal written demand in the amount of \$176.79 was issued on August 25, 2011. For Fiscal Year 2012, payment of \$176.79 has been received and returned to the appropriate deserving entities.

GRENADA SOIL AND WATER DISTRICT**Former Clerk, Natasha Ivy**
Embezzlement**\$38,539.16**

Status: On January 24, 2007, Natasha Ivy pled guilty to embezzlement. Ivy was sentenced to ten years, one year to serve, four years suspended, five years supervised probation, and was ordered to pay restitution in the amount of \$38,539.16. Formal written demand in the amount of \$38,539.16 was issued on February 9, 2007, and transmitted to the Office of the Attorney General on March 9, 2007. For Fiscal Year 2012, payments in the amount of \$580.00 were received, leaving a balance of \$15,534.16.

**HARRISON COUNTY****LONG BEACH SCHOOL DISTRICT****Former Principal, Mary Jean Harvey**
Missing Funds**\$29,143.23**

Status: A formal written demand in the amount of \$29,143.23 was issued on June 29, 2012.

SOUTH MISSISSIPPI REGIONAL CENTER**Former Director, Dr. Pam Baker**
Salary Overpayments to Staff**\$423,801.15**

Status: A formal written demand in the amount of \$423,801.15 was issued on June 27, 2012. For Fiscal Year 2012, overpayments made to PERS in the amount of \$166,667.29 were returned to the Mississippi Department of Mental Health.

HINDS COUNTY**DEPARTMENT OF PUBLIC SAFETY****Former Director, Division of Public Safety and Planning, Dr. Billy White**
Improper Fees**\$12,188.67**

Status: For Fiscal Year 2012, payment in the amount of \$12,188.67 was received and settled to the appropriate deserving entity.

MISSISSIPPI AGRIBUSINESS COUNCIL**Former Contractor, Glenn Patterson**
Money Laundering**\$71,421.63**

Status: On March 28, 2005, Glenn Patterson pled guilty to money laundering, was sentenced to serve eighteen months, and was ordered to pay restitution in the amount of \$36,736.00. Formal written demand in the amount of \$71,421.63 was issued on August 1, 2005 and transmitted to the Office of the Attorney General on September 1, 2005. For Fiscal Year 2012, payments in the amount of \$3,000.00 were received, leaving a balance of \$39,646.63.

Former Contractor, Michael Walters
Money Laundering**\$132,385.13**

Status: On March 28, 2005, Michael Walters pled guilty to money laundering, was sentenced to serve eighteen months, and was ordered to pay restitution in the amount of \$82,174.75. Formal written demand in the amount of \$132,385.13 was issued on August 1, 2005 and transmitted to the Office of the Attorney General on September 1, 2005. For Fiscal Year 2012, payments in the amount of \$1,000.00 were received, leaving a balance of \$122,985.13.



HINDS COUNTY, cont.**MISSISSIPPI CRIME STOPPERS ADVISORY COUNCIL****Former Director, Margaret Cooper****\$5,097.23**

Embezzlement

Status: Margaret Cooper was indicted for embezzlement and on April 13, 2010 she entered the Pre-Trial Intervention Program. A formal written demand in the amount of \$5,097.23 was issued on April 30, 2010. For Fiscal Year 2012, payment from her bond in the amount of \$2,000.00 was received and settled to the appropriate deserving entities.

ITAWAMBA COUNTY**ITAWAMBA COMMUNITY COLLEGE****Former Secretary, Kay Loden, Deceased****\$214,947.06**

Missing Funds

Status: A formal written demand in the amount of \$214,947.06 was issued on June 7, 2004 and transmitted to the Office of the Attorney General on July 7, 2004. For Fiscal Year 2012, payment from the bond in the amount of \$5,000.00 was received and settled to the appropriate deserving entity.

JACKSON COUNTY**JACKSON COUNTY SCHOOL DISTRICT****Former Band Director, St. Martin High School, Todd Simpson****\$18,087.22**

Embezzlement

Status: A formal written demand in the amount of \$18,087.22 was issued on December 8, 2010 and transmitted to the Office of the Attorney General on January 11, 2011. On February 1, 2012, Todd Simpson pled guilty to embezzlement and was sentenced to ten years in the custody of MDOC, with one year in the intensive supervision program. For Fiscal Year 2012, payment in the amount of \$18,087.22 was received and settled to the appropriate deserving entities.

**JEFFERSON COUNTY****COUNTY OFFICIAL****Former Deputy Tax Collector, Shirley Smith**
Embezzlement**\$34,205.34**

Status: Shirley Smith pled guilty to embezzlement and on February 14, 2011 she was sentenced to four years in the custody of MDOC and the court decided to retain jurisdiction of this matter for a period of one year. A formal written demand in the amount of \$34,205.34 was issued on March 23, 2011 and transmitted to the Office of the Attorney General on April 29, 2011. For Fiscal Year 2012, payment from the bond in the amount of \$25,000.00 was received and settled to the appropriate deserving entities.

JONES COUNTY**JONES COUNTY JUNIOR COLLEGE****Former Accounting Assistant, Tracy Laird**
Embezzlement**\$109,407.96**

Status: A formal written demand in the amount of \$109,407.96 was issued on September 9, 2009 and transmitted to the Office of the Attorney General on October 19, 2009. On January 20, 2010, Tracy Laird pled guilty to embezzlement and was sentenced to ten years, with five years to serve and five years post release supervision, completion of Community Service Program, and restitution of \$109,407.96. For Fiscal Year 2012, payments in the amount of \$25,950.46 have been received and returned to the appropriate deserving entity, leaving a remaining balance of \$82,929.00.

KEMPER COUNTY**COUNTY OFFICIAL****Supervisor, Christopher Cole**
Work on Private Property**\$214.00**

Status: For Fiscal Year 2012, payment in the amount of \$214.00 has been received and returned to the appropriate deserving entity.



LAUDERDALE COUNTY**MUNICIPALITY OF MARION****Former Town Clerk, Alesa Warner****\$1,705.17**

Uttering Forgery

Status: On November 17, 2008, Alesa Warner pled guilty to uttering forgery, and was sentenced to two years, suspended, with two years' supervised probation. Warner was ordered to pay restitution in the amount of \$1,705.17. For Fiscal Year 2012, payment in the amount of \$738.17 was received and the balance paid in full and returned to the appropriate deserving entity.

LAWRENCE COUNTY**MUNICIPALITY OF MONTICELLO****Former City Court Clerk, Mary Nell Jenkins****\$12,576.27**

Embezzlement

Status: On July 25, 2008, Mary Nell Jenkins pled guilty to embezzlement. Her plea was accepted, but adjudication was withheld for five years pending completion of probation terms of the Court, which includes payment of restitution in the amount of \$12,576.27. Formal written demand in the amount of \$12,576.27 was issued on November 4, 2008, and transmitted to the Office of the Attorney General on December 4, 2008. For Fiscal Year 2012, payments in the amount of \$8,130.10 were received and the balance was paid in full and returned to the appropriate deserving entities.

LEAKE COUNTY**MUNICIPALITY OF WALNUT GROVE****Former Mayor, Grady Sims****\$31,530.29**

Misuse of Public Funds

Status: A formal written demand in the amount of \$31,530.29 was issued on October 25, 2011.



LINCOLN COUNTY**COUNTY OFFICIAL****Circuit Clerk, Terry Lynn Watkins**
Misuse of Public Funds**\$98,083.58**

Status: A formal written demand in the amount of \$98,083.58 was issued on January 19, 2011 and transmitted to the Office of the Attorney General on February 18, 2011. On January 6, 2012, Terry Watkins resigned and pled guilty to failure to deposit funds. For Fiscal Year 2012, the following payments were received and the balance paid in full and settled to the appropriate deserving entities: bond payment to Lincoln County and the State Auditor's Office in the amount of \$83,609.01; and payment owed to Ms. Watkins by PERS was retained by Lincoln County in the amount of \$14,474.57.

MARSHALL COUNTY**HOLLY SPRINGS SCHOOL DISTRICT****Former Secretary, Denise Gleeton**
Embezzlement**\$7,735.47**

Status: On August 5, 2010, Denise Gleeton pled guilty to embezzlement. The Court withheld acceptance of the plea, placed her on five years supervised probation, and ordered her to pay restitution of \$7,735.47. A formal written demand in the amount of \$7,735.47 was issued on September 1, 2010 and transmitted to the Office of the Attorney General on October 1, 2010. For Fiscal Year 2012, payments in the amount of \$7,173.75 were received and the balance paid in full and returned to the appropriate deserving entities.

NEWTON COUNTY**NEWTON MUNICIPAL SCHOOL DISTRICT****Superintendent, Dr. Virginia Young**
Misuse of Public Funds**\$11,353.20**

Status: A formal written demand in the amount of \$11,353.20 was issued on December 7, 2011. For Fiscal Year 2012, a negotiated settlement in the amount of \$9,466.00 was received and settled to the appropriate deserving entities.

**NOXUBEE COUNTY****MUNICIPALITY OF BROOKSVILLE****Former City Clerk, Alvina DeLoach****\$93,801.68**

Embezzlement

Status: On September 18, 2008, Alvina DeLoach pled guilty to embezzlement. On March 13, 2009, she was sentenced to ten years, and was placed on house arrest for two years, supervised probation for three years, and the remainder of the sentence was suspended. DeLoach was ordered to pay restitution in the amount of \$60,873.87. Formal written demand in the amount of \$93,801.68 was issued on April 30, 2009 and transmitted to the Office of the Attorney General on May 29, 2009. For Fiscal Year 2012, payments in the amount of \$300.00 were received, leaving a balance of \$30,109.18.

PANOLA COUNTY**COUNTY OFFICIAL****Former County Administrator, David Chandler****\$292,772.37**

Misuse of Public Funds

Status: A formal written demand in the amount of \$292,772.37 was issued on January 4, 2011. For Fiscal Year 2012, a negotiated settlement was reached by all parties and the following payments were received and settled to the appropriate deserving entities: payments to Panola County and the State Auditor's Office in the amount of \$95,000.00; payment to PERS by Mr. Chandler in the amount of \$120,916.37 for retirement credits he received for which he was not entitled; and overpayment by Panola County to PERS in the amount of \$7,699.72 was returned to Panola County.

PEARL RIVER COUNTY**PEARL RIVER COUNTY SCHOOL DISTRICT****Former Bookkeeper, Darlene Comesana****\$92,394.75**

Embezzlement

Status: On August 24, 2009, Darlene Comesana pled guilty to embezzlement. The court withheld acceptance of the plea for five years and ordered her to pay restitution in the amount of \$40,000.00. A formal written demand in the amount of \$92,394.75 was issued on March 23, 2011 and was transmitted to the Office of the Attorney General on May 6, 2011. For Fiscal Year 2012, payments in the amount of \$3,110.00 were received, leaving a balance of \$88,249.75.

**PERRY COUNTY****SOIL AND WATER CONSERVATION DISTRICT****\$2,861.24****Former Clerk, Melanie Nobles**

Embezzlement

Status: On August 25, 2011, Melanie Nobles pled guilty to one count of embezzlement. She was sentenced to five years suspended, five years of probation, and restitution to the State Auditor's Office in the amount of \$2,861.24. For Fiscal Year 2012, payments in the amount of \$459.50 were received, leaving a balance of \$2,401.74.

TIPPAH COUNTY**COUNTY OFFICIAL****Former Deputy Justice Court Clerk, Sandra Bennett****\$18,399.31**

Embezzlement

Status: On May 14, 2008, Sandra Bennett pled guilty to two counts of embezzlement, was placed on non-adjudicated probation for five years, and was ordered to pay restitution in the amount of \$18,399.31. Formal written demand was issued on October 13, 2008 in the amount of \$18,399.31 and transmitted to the Office of the Attorney General on November 13, 2008. For Fiscal Year 2012, payments in the amount of \$4,200.00 were received, leaving a balance of \$3,189.81.

UNION COUNTY**PARKS CHEVROLET COMPANY****Former Employee, Margaret Parks McLennan****\$148,575.14**

Mail Fraud

Status: On September 20, 2007, Margaret Parks McLennan pled guilty to mail fraud, and was sentenced to five years suspended, with five years supervised probation. McLennan was ordered to pay restitution in the amount of \$148,575.00. Formal written demand was issued on September 20, 2007, in the amount of \$148,575.14, and transmitted to the Office of the Attorney General on October 22, 2007. For Fiscal Year 2012, payments in the amount of \$6,000.00 were received, leaving a balance of \$121,575.14.

**WARREN COUNTY****MUNICIPALITY OF VICKSBURG****Former Administrative Assistant, Brenda Kenney****\$7,674.42**

Embezzlement

Status: Brenda Kenney pled guilty to embezzlement and on July 2, 2004, she was sentenced to five years, with four years suspended and one year Intensive Supervision Program. Kenney was ordered to pay restitution in the amount of \$7,674.42. Formal written demand in the amount of \$7,674.42 was issued on June 17, 2004 and transmitted to the Office of the Attorney General on July 16, 2004. For Fiscal Year 2012 payment in the amount of \$2,749.42 has been received and the balance paid in full and settled to the appropriate deserving entities.

COUNTY OFFICIAL**Circuit Clerk, Shelly Palmertree****\$143,054.62**

Misuse of Public Funds

Status: For Fiscal Year 2012, the following payments were received: payment in the amount of \$5,059.88 was settled to the Warren County General Fund account; payment from the Criminal Activity account in the amount of \$127,856.46 was settled to the Warren County General Fund account; and payment from the Civil Activity account in the amount of \$10,138.28 was settled to the Warren County General Fund account.

WASHINGTON COUNTY**DELTA COMMUNITY HEALTH CENTER****Former Purchasing Clerk, Linda Marie Ingram****\$50,103.57**

Embezzlement

Status: On August 13, 2007, Linda Marie Ingram pled guilty to embezzlement. The court withheld adjudication for five years and ordered Ingram to pay restitution in the amount of \$50,103.57. Formal written demand in the amount of \$50,103.57 was issued on September 17, 2007 and transmitted to the Office of the Attorney General on October 17, 2007. For Fiscal Year 2012, payments in the amount of \$3,900.00 were received, leaving a balance of \$34,975.06.

**WASHINGTON COUNTY, cont.****GREENVILLE PORT COMMISSION****Former Bookkeeper, Nedra Pittman****\$89,881.97**

Embezzlement

Status: On September 25, 2006, Nedra Pittman pled guilty to embezzlement. She was sentenced to ten years with two years in the Intensive Supervision Program, with the remaining eight years suspended, and ordered to make restitution of \$89,881.97. A formal written demand in the amount of \$89,881.97 was issued on October 13, 2006 and transmitted to the Office of the Attorney General on November 10, 2006. For Fiscal Year 2012, payments in the amount of \$542.00 were received, leaving a balance of \$79,695.38.

WASHINGTON COUNTY SCHOOL DISTRICT**Former Principal, Hollandale Public School, Roger Liddell****\$111,581.38**

Misuse of Public Property

Status: Formal written demand in the amount of \$111,581.38 was issued on August 24, 2011. Roger Liddell was indicted and his case is set for trial in August, 2012.

WILKINSON COUNTY**MUNICIPALITY OF CROSBY****Mayor, William Glen Hall****\$335.25**

Missing Funds

Status: For Fiscal Year 2012, payment in the amount of \$335.25 has been received and settled to the appropriate deserving entity.

WINSTON COUNTY**COUNTY OFFICIAL****Former Deputy Tax Collector, Angie Tidwell****\$260,228.54**

Embezzlement

Status: On May 12, 2009, Angie Tidwell pled guilty to embezzlement. On Count I, Tidwell was sentenced to twenty years, with four years to serve, and sixteen years post-release supervision. On Count II, she was sentenced to twenty years post-release supervision, to run consecutively to Count I. Tidwell was ordered to pay restitution in the amount of \$188,200.46. Formal written demand in the amount of \$260,228.54 was issued on May 12, 2009 and transmitted to the Office of the Attorney General on June 12, 2009. For Fiscal Year 2012, payments in the amount of \$32,655.58 were received, leaving a balance of \$218,246.96.

**YAZOO COUNTY****COUNTY OFFICIAL****Former Chancery Clerk, Noreene Girard****\$72,366.53**

Exceeded Fee Cap

Status: A written formal demand in the amount of \$72,366.53 was issued on February 26, 2009 and was forwarded to the Office of the Attorney General on March 26, 2009. For Fiscal Year 2012, payment in the amount of \$72,366.53 was received and settled to the appropriate deserving entity.

MISSISSIPPI DEPARTMENT OF TRANSPORTATION**Former Employee, Clarence Shelton****\$4,217.51**

Embezzlement and Conspiracy

Status: On March 19, 2010, Clarence Shelton pled guilty to embezzlement and conspiracy and was sentenced to five years suspended on both counts, two years house arrest, a fine of \$7,500 and restitution of \$4,217.51. For Fiscal Year 2012, payment in the amount of \$125.00 was received, leaving a balance of \$3,491.01.

YAZOO COUNTY CHAMBER OF COMMERCE**Former Administrative Manager, Carolyn Coates****\$39,517.38**

Embezzlement

Status: On August 23, 2010, Carolyn Coates pled guilty to embezzlement and was ordered to make restitution in the amount of \$13,546.40. The bond has already paid \$25,970.98. For Fiscal Year 2012, payment in the amount of \$2,000.00 was received, leaving a balance of \$11,546.40.

YAZOO COUNTY CONVENTION AND VISITORS BUREAU**Former Executive Director, Karen Smith****\$37,587.51**

Embezzlement

Status: On August 13, 2010, Karen Smith pled guilty to embezzlement. On March 22, 2011, Smith was sentenced to ten years suspended, with five years' supervised probation and five years unsupervised probation, and was ordered to make restitution of \$37,587.51. For Fiscal Year 2012, payments in the amount of \$5,916.88 were received, leaving a balance of \$29,161.40.



**EXCEPTIONS TAKEN BY THE
PERFORMANCE AUDIT DIVISION**



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HINDS COUNTY**THE LANGSTON LAW FIRM****\$14,000,000.00**

Improper Fees

Status: On November 20, 2006, a formal demand was issued for receipt of fees that were not in accordance with State law. On September 21, 2007, the Langston Law Firm filed a lawsuit in United States Bankruptcy Court in the Southern District of New York. On April 2, 2008, the Bankruptcy Judge issued an Order holding the lawsuit in abstention. On December 20, 2007, the Office of the State Auditor filed a lawsuit in Hinds County Circuit Court. On January 20, 2008, the Langston Law Firm filed a Notice of Removal to remove the lawsuit to United State District Court for the Southern District of Mississippi. On June 11, 2008, the District Judge remanded the lawsuit back to the Hinds County Circuit Court. The Circuit Court ruled in favor of Langston and OSA appealed it to the Supreme Court. On May 24, 2012, the Supreme Court ruled in favor of State Auditor Pickering because fees paid to outside counsel as a part of contingency fee contracts are public funds and must be appropriated either by the Mississippi Legislature or through the Attorney General's contingency fund. The Supreme Court, in its decision, reversed the Circuit Court's decision, and remanded it back for disposition consistent with the Supreme Court's opinion.



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EXCEPTIONS TAKEN BY THE PROPERTY AUDIT DIVISION



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**FORREST COUNTY****MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING**

University of Southern Mississippi

Aramark	\$53.91
USM Foundation	\$2,011.97
Repayment for Missing Equipment	

Status: Paid in full and settled to the appropriate entity.

HINDS COUNTY**MISSISSIPPI DEPARTMENT OF EDUCATION**

Jan Guyse	\$17.64
James Murphy	\$77.46
Terry Sherry	\$14.99
Repayment for Missing Equipment	

Status: Paid in full and settled to the appropriate entity.

MISSISSIPPI DEPARTMENT OF HEALTH

Tracy Byas	\$9.90
Gina Kirkwood	\$3.00
Jayson Moak	\$99.99
Kevin Pearson	\$6.81
Sandra Randall	\$11.60
Joe Schilling, Jr.	\$3.00
Harold Traylor	\$5.15
John Woods, Jr.	\$.30
Repayment for Missing Equipment	

Status: Paid in full and settled to the appropriate entity.

MISSISSIPPI DEPARTMENT OF HUMAN SERVICES

Gwendolyn Bass	\$74.67
Queen Ester Coleman	\$114.75
Heather Corley	\$70.00
Tiffany Garmon	\$111.20
Amy Lewis	\$139.99
Camlellia Shavers	\$74.67
Repayment for Missing Equipment	

Status: Paid in full and settled to the appropriate entity.

**HINDS COUNTY, cont.****MISSISSIPPI DEPARTMENT OF PUBLIC SAFETY**

Gerondrick Cole	\$89.00
Johnny Delaney	\$1.00
Tammy Hall	\$3.29
Repayment for Missing Equipment	

Status: Paid in full and settled to the appropriate entity.

MISSISSIPPI DEPARTMENT OF WILDLIFE, FISHERIES & PARKS

Clark Adams	\$1.19
Donna Hollis	\$3.90
Kay Nix	\$4.80
Repayment for Missing Equipment	

Status: Paid in full and settled to the appropriate entity.

MISSISSIPPI DEVELOPMENT AUTHORITY

Michael Armour	\$140.00
Kathy Gelston	\$45.82
John Henry Jackson	\$86.67
Jon Mabry	\$26.66
Stacey McEachern	\$57.70
Jack Moody	\$18.00
Repayment for Missing Equipment	

Status: Paid in full and settled to the appropriate entity.

MISSISSIPPI EMERGENCY MANAGEMENT AGENCY

James McDaniel	\$8.00
Repayment for Missing Equipment	

Status: Paid in full and settled to the appropriate entity.

**HINDS COUNTY, cont.****MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING****Jackson State University**

Farshad Amini	\$266.79
Dr. Loria Brown	\$34.82
Dr. Himangshu Das	\$266.79
Danuta Leszcynski	\$266.79
Lin Li	\$533.58
Yadong Li	\$266.79
Mahmoud Manzoul	\$1.94
Dr. Johnnie Mills	\$319.93
Dr. Loretta Moore	\$15.38
Sunny Multimedia	\$81.17
Feng Wang	\$266.79

Repayment for Missing Equipment

Status: Paid in full and settled to the appropriate entity.

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING**University of Mississippi Medical Center**

UMCC Foundation **\$10,864.66**

Repayment for Missing Equipment

Status: Paid in full and settled to the appropriate entity.

LAFAYETTE COUNTY**MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING****University of Mississippi**

UM Foundation **\$83.50**
UMAA Foundation **\$907.37**

Repayment for Missing Equipment

Status: Paid in full and settled to the appropriate entity.

**LEFLORE COUNTY****MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING**

Mississippi Valley State University

Lamar Moore	\$261.99
Tommy Verdell	\$9.00
Repayment for Missing Equipment	

Status: Paid in full and settled to the appropriate entity.

RANKIN COUNTY**MISSISSIPPI BOARD OF NURSING**

Isiodore Graham	\$112.40
Repayment for Missing Equipment	

Status: Paid in full and settled to the appropriate entity.

SUNFLOWER COUNTY**MISSISSIPPI DEPARTMENT OF CORRECTIONS**

Tony Hewitt	\$16.05
Harold Malone	\$15.30
Brenda Mosley	\$7.35
MAPC	\$83.97
Repayment for Missing Equipment	

Status: Paid in full and settled to the appropriate entity.



INDEX BY COUNTY



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Adams.....	None	Jefferson Davis	None	Smith.....	None
Alcorn	15	Jones.....	21	Stone	None
Amite	None	Kemper.....	21	Sunflower.....	38
Attala	None	Lafayette	37	Tallahatchie.....	None
Benton	None	Lamar	None	Tate	None
Bolivar	15	Lauderdale	22	Tippah	25
Calhoun	15	Lawrence.....	22	Tishomingo	None
Carroll	None	Leake.....	22	Tunica	None
Chickasaw	None	Lee	None	Union	25
Choctaw	None	Leflore.....	7,38	Walthall.....	None
Claiborne	16	Lincoln	23	Warren	26
Clarke	None	Lowndes.....	None	Washington	26-27
Clay	None	Madison	None	Wayne	7
Coahoma.....	None	Marion.....	None	Webster	None
Copiah	None	Marshall	23	Wilkinson.....	27
Covington	16	Monroe.....	None	Winston.....	27
DeSoto.....	17	Montgomery.....	None	Yalobusha	None
Forrest.....	35	Neshoba	None	Yazoo.....	28
Franklin	17	Newton.....	23		
George	None	Noxubee	24		
Greene	17-18	Oktibbeha.....	7		
Grenada	18	Panola.....	24		
Hancock.....	None	Pearl River	24		
Harrison.....	19	Perry.....	25		
Hinds	19-20,31,35-37	Pike	None		
Holmes	None	Pontotoc	None		
Humphreys	None	Prentiss.....	None		
Issaquena	None	Quitman	None		
Itawamba	20	Rankin.....	38		
Jackson	20	Scott	None		
Jasper.....	None	Sharkey	None		
Jefferson	21	Simpson	None		



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